

# COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR



KENNETH HAHN HALL OF ADMINISTRATION 500 WEST TEMPLE STREET, ROOM 437 LOS ANGELES, CALIFORNIA 90012

MARK J. SALADINO
TREASURER AND TAX COLLECTOR

TELEPHONE (213) 974-2101

TELECOPIER (213) 626-1812

January 9, 2007

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, California 90012

**Dear Supervisors:** 

AGREEMENT TO PURCHASE
"TAX DEFAULTED SUBJECT TO POWER TO SELL" PROPERTY
SUPERVISORIAL DISTRICT 2 – AGREEMENT 2527
(3 VOTES)

### IT IS RECOMMENDED THAT YOUR BOARD:

Approve and instruct the Chairman to sign the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property being acquired by the Los Angeles County Flood Control District (public agency) pursuant to the Revenue and Taxation Code, with revenue to be provided to recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcel and any remaining tax balance to be cancelled from the existing tax rolls; and approve publication of the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property.

### PURPOSE OF RECOMMENDED ACTION

The property described in the agreement may be sold in accordance with the provisions of Division 1, Part 6, Chapter 8 of the Revenue and Taxation Code and with the policy adopted by Board action on November 24, 1970 as indicated on Attachment "A". Exhibit "A", attached to each agreement, indicates the legal description and selling price of the parcel.

The Honorable Board of Supervisors January 9, 2007 Page 2

Upon approval, the enclosed agreement and copies are to be signed by the Chairman and returned to the Tax Collector for transmittal to the State Controller for further approval. County Counsel has approved the agreement as to form.

### **IMPLEMENTATION OF STRATEGIC PLAN GOALS**

Approval of this agreement is in accordance with the Countywide Strategic Plan Goals of Fiscal Responsibility and Collaboration Across Jurisdictional Boundaries. Delinquent property taxes and costs are recovered, and limited-use parcels are identified for appropriate public purposes.

### **JUSTIFICATION**

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties without the necessity of a public auction. The property described in this letter will be acquired by one public agency. This agreement is with the Los Angeles County Flood Control District, which intends to utilize this property for flood control purposes.

### FISCAL IMPACT/FINANCING

Revenue will be provided to the County for apportionment among the affected taxing agencies, which will recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcels. Any remaining tax balance will be cancelled from the existing tax roll.

Existing appropriation is available in the current Treasurer and Tax Collector 2006/2007 Budget for publication costs. Publishing, in accordance with Section 3798 of the Revenue and Taxation Code, is the most cost-effective method of giving adequate notification to parties of interest.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties pursuant to Section 3791, et seq., of the Revenue and Taxation Code.

Attachment "B" is a summary of the public agency's purchase. This attachment indicates the affected Supervisorial District and the public use for which the property is being acquired. Moreover, we have included copies of the relevant sections of the Revenue and Taxation Code pertaining to the Chapter 8 Agreement sale for your information. County Counsel has approved the agreement as to form. Attached to the agreement is the Assessor's parcel map showing the dimensions and general location of the affected parcel.

The Honorable Board of Supervisors January 9, 2007 Page 3

Efforts will be made to contact the owners and parties of interest to inform them of their tax liabilities and the provisions for the redemption of the property pursuant to Section 3799 of the Revenue and Taxation Code.

Section 3798 of the Revenue and Taxation Code mandates notice of agreements to be published once a week for three (3) successive weeks in a newspaper of general circulation published in the County.

### IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not applicable.

### CONCLUSION

Upon approval of the enclosed agreement forms, the Department of the Treasurer and Tax Collector will need all original documents returned for submission to the State Controller, as the State Controller's Office has the final approval of this and all Chapter 8 Agreements.

Respectfully submitted,

MARK J. SALADINO

Treasurer and Tax Collector

MJS:DJD:gh X: FloodControl2527-010907

**Attachments** 

c: Assessor Auditor-Controller Chief Administrative Officer County Counsel

Attachment "A"

### COUNTY OF LOS ANGELES

### OFFICE OF THE TREASURER AND TAX COLLECTOR

HALL OF ADMINISTRATION 225 NORTH HILL STREET LOS ANGELES, CALIFORNIA 90012

HAROLD J. OSTLY

November 17, 1970

W. T. KIDWELL

Board of Supervisors 383 Hall of Administration Los Angeles, California 90012

Gentlemen:

### TAX AGREEMENT SALES

#### RECOMMENDATION:

That the Tax Collector be directed to review all requests for agreement sales pursuant to Chapter 8 of the Revenue and Taxation Code and recommend to the Board whether such requests should be approved in whole, in part, or denied.

That the Tax Collector is further instructed to review and recommend the price to be paid for such sales which price, in the absence of special circumstances, shall not be less than the amount necessary to redeem the property pursuant to Part 7 of Division 1 of the Revenue and Taxation Code.

#### EXPLANATION:

This office has recently completed a review of the policies currently in use with regard to the acquisi-

tion of tax decied lands by taxing agencies under the authority of Chapter 8 of the Revenue and Taxation Code. This study showed that while present practices are in technical conformity with various statutory requirements, the \$1 per parcel price has remained constant since October 19, 1943.

It is the opinion of this office that the continuation of this nominal price is no longer in the best interest of the County and the other involved taxing agencies. The sale for a minimal fee of properties charged with sizable tax deficiencies results in substantial revenue losses to the County and other agencies.

The nominal fee can also result in requests for acquisition without adequate attention given to actual need by the requesting agency. The result is the removal of additional property from the tax base. If resold later as surplus, the proceeds accrue only to the acquiring agency.

Very truly yours,

ORIGINAL SIGNED

HAROLD J. OSTLY
TREASURER & TAX COLLECTOR

HJO:cm

1 Clerk of the Board

5 One for each Supervisor

1 Chief Administrative Officer

1 County Counsel 6 Communications

On motion of Supervisor Dorn, unanimously carried, the foregoing was adopted.

### **SUMMARY OF PUBLIC AGENCY'S PURCHASE**

### SECOND SUPERVISORIAL DISTRICT

### **AGREEMENT NUMBER 2527**

### **AGENCY**

Los Angeles County Flood Control District Public Agency

Selling price of this parcel shall be \$6,317.00

Public Agency intends to utilize this property for flood control purposes.

SUPERVISORIAL	LOCATION	PARCEL	MINIMUM
DISTRICT		NUMBER	BID
2 <sup>nd</sup>	COUNTY OF LOS ANGELES	7306-001-010	\$ 6,317.00

## **AGREEMENT NUMBER 2527**

# LOS ANGELES COUNTY FLOOD CONTROL DISTRICT

# **SECOND SUPERVISORIAL DISTRICT**



### DONALD L. WOLFE, Director

### COUNTY OF LOS ANGELES

### DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE ALHAMBRA, CALIFORNIA 91803-1331 Telephone: (626) 458-5100 www.ladpw.org

ADDRESS ALL CORRESPONDENCE TO: P.O. BOX 1460 ALHAMBRA, CALIFORNIA 91802-1460

May 23, 2006

IN REPLY PLEASE REFER TO FILE: MP-2 M05TXD001

TO:

Martha Duran

Chief, Tax Services

Secured Property Tax Division Treasurer and Tax Collector

5

DISTRICT

County of LA 2527 City of Monrovia 2528

OCATION AGREE

**Attention Inez Duarte** 

Tax Defaulted Land Unit

FROM:

Walter De Santos, Principal Real Property Agent

Acquisition & Revenue Properties Section Mapping & Property Management Division

2006C SEALED BID SALE
REQUEST TO PURCHASE TAX DEFAULTED PROPERTIES VIA CHAPTER 8
COMPTON CREEK - AIN 7306-001-010
SANTA ANITA WASH - AIN 8507-018-015

This is to formalize the Los Angeles County Flood Control District's request to purchase tax defaulted properties scheduled for the 2006C Sealed Bid Sale, which was emailed to you on May 15, 2006.

Once again, thank you for extending the deadline to request the purchase of tax defaulted properties to May 15, 2006. Based on our initial review, the District is requesting to purchase, via Chapter 8, the two parcels listed below, referenced by its Assessor's Identification Number, both for flood control purposes:

<u>APN</u> **★** 7306-001-010

8507-018-015

PROJECT Compton Creek Santa Anita Wash COST\* \$5,830 \$3,700

\*Taxes, interest and penalty as of May 2006, plus incidental expenses such as advertising.

RECEIVED BY INEZ DUARTE

Martha Duran May 23, 2006 Page 2

As requested, attached is a copy of the District's mission statement. If you have any further questions, telephone me at (626) 458-7051.

WDS:gpp2:/TAXDEFAULT 2006C

Attach.

# **Application to Purchase Tax-Defaulted Property from County**

This application is to be completed by eligible purchasing entities to commence purchase of tax-defaulted property by agreement sale from the county under applicable provisions of the California Revenue and Taxation Code. Please complete the following sections and supply supporting documentation accordingly. Completion of this application does not guarantee purchase approval.

A. Purchaser Information Los Angeles County
1. Name of Organization: Flood Control District
2. Corporate Structure – check the appropriate box below and provide corresponding information:
□ Nonprofit – provide Articles of Incorporation
Public Agency – provide mission statement (If redevelopment agency, also provide agency survey map)
B. <u>Purchasing Information</u> Determine which category the parcel falls under and then check the appropriate box as it relates to the purchasing entity's corporate structure and the intended use of the parcel:
Category A: Parcel is currently scheduled for a Chapter 7 tax sale
☐ No Purchase – State / county / taxing agency registering objection to preserve lien only
☐ Purchase by State / county / tax agency / revenue district / redevelopment agency / special district to preserve its lien
🔀 Purchase by State / county / tax agency / revenue district / redevelopment agency / special district for public purpose
☐ Purchase by nonprofit for low-income housing or to preserve open space
Category B: Parcel is not currently scheduled for a Chapter 7 tax sale
☐ Purchase by State / county / taxing agency / revenue district / redevelopment agency / special district for public purpose
☐ Purchase by nonprofit to use parcel(s) for low-income housing or to preserve open space
C. Property Detail  Provide the following information. If more space is needed for any of the criteria, consolidate the information into a separate "Exhibit" document and attach accordingly:  1. County where the parcel(s) is located: County of Los Angeles  2. List each parcel by Assessor's Parcel Number: 7306-001-016
3. State the purpose and intended use for each parcel: Flunch Control Purposes
D. Acknowledgement Detail Provide the signature of the purchasing entity's authorized officer
Myour Grincipal Rallagety Agt. 10/3/06
Authorized Signature Title Date

We provide public works services in a responsive, efficient, and cost effective manner.

### AN OVERVIEW

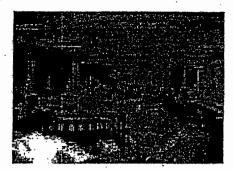
The Department of Public Works was formed on January 1, 1985, from the former County Road Department, a portion of the Department of County Engineer-Facilities, and the County Flood Control District. In 1995, capital projects responsibilities and 156 staff members previously assigned to the Internal Services Department were also incorporated into Public Works.

Divided into 21 divisions, the Department has over 3,800 employees in approximately 450 separate job classifications, including professional, technical, clerical, skilled craft, and



unskilled workers. The Department is responsible for the design, construction, operation, maintenance, and repair of roads, bridges, airports, sewers, water supply, flood control and water conservation facilities; and for the design and construction of capital projects. Additional responsibilities include regulatory and ministerial programs for the County of Los Angeles, Los Angeles County Flood Control District, other special districts, and contract cities that request services. A 24-hour Emergency Operations Center is maintained to respond to problems reported by the public and other agencies as well as major emergencies, such as floods, windstorms, snowstorms, earthquakes, etc., and to monitor various Department facilities.

The Department protects property and promotes public safety for those we serve now and in the future. By striving to increase productivity and efficiency while continuing to emphasize and to provide the highest levels of service, the Department looks forward to successfully meeting the challenges of the future through new technology and high standards.





### RESPONSIBLE TUES AND FUNCTIONS

### Flood Control

Operate and maintain 15
 major dams, about 450 miles of open channel, almost 2,500 miles of underground storm drains, 70,000 street drains, about 280 sediment entrapment basins and 218 concrete stream bed stabilization structures, 33 pumping plants, as well as

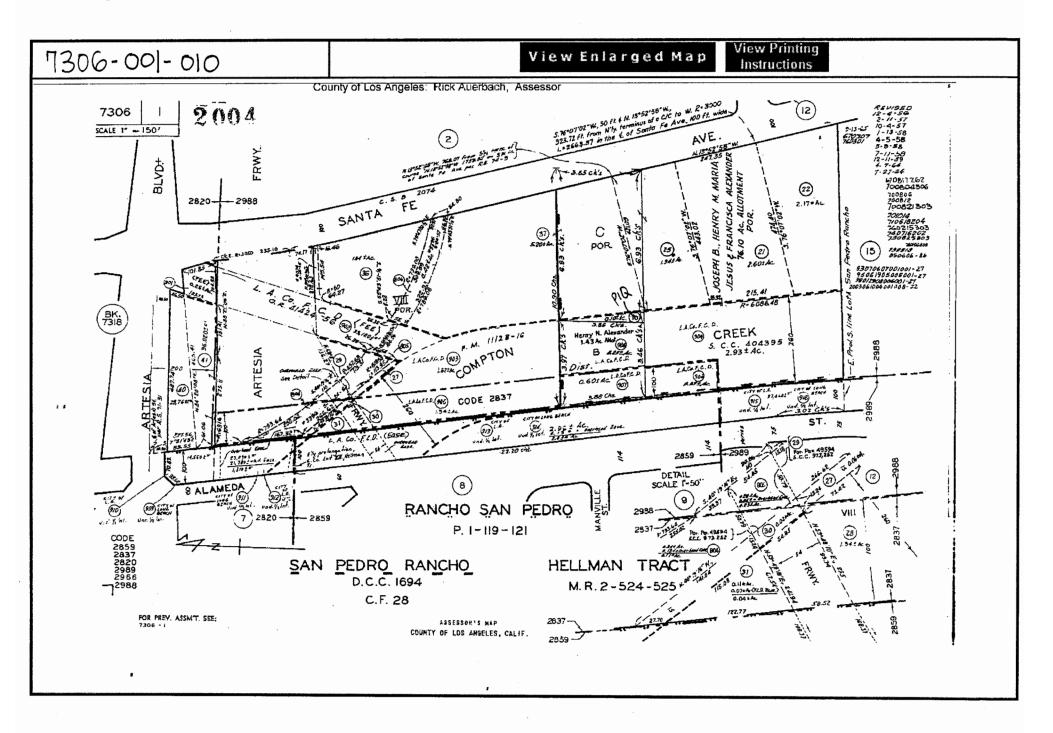


numerous support facilities throughout the County.

### Water Conservation

- Conserve each year in Los Angeles County an average of 220,000 acre-feet of local storm water runoff that would otherwise waste to the ocean. This amount, valued conservatively at over \$73 million, consists of direct storm runoff and post-storm releases from the dams. The water flows to 27 groundwater recharge areas, or spreading grounds, consisting of unlined river bottoms and spreading basins and pits. During non-storm periods, the artificial recharge program is supplemented by spreading almost 75,000 acre-feet of untreated imported water and 50,000 acre-feet of reclaimed water.
- Operate and maintain three seawater barriers in Los Angeles County. These barriers inject treated imported water into the freshwater aquifers along coastal areas to prevent the intrusion of salt water inland. The aquifers protected by the barriers supply nearly 20 percent of the water used in Los Angeles County.





# AGREEMENT TO PURCHASE LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY

(Public/Taxing Agency)

This A	greeme	ent is ma	de this	s		day of_		, 20_	_, by	and b	oetwee	n the	
Board `	of	Supervis	ors	of	Los	Angeles	County,	State	of	Califo	rnia,	and	the
						CONTRO					pursua	int to	the
provision	ons of	Division	1, Pa	ırt 6,	Chapte	er 8, of the	Revenue a	and Taxa	ition (	Code.			

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

- 1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
- 2. That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within 14 days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
- 3. That the PURCHASER agrees that the real property be used for the public use specified on Exhibit "A" of this agreement.
- 4. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

RAYMOND G. FORTNER JR.

County Counsel

Principal Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

ZIP: ID:Chptr 8 Pubagency form Revised 6/24/03

The undersigned hereby agree to the terms authorized to sign for said agencies.	and conditions of this agreement and are
ATTEST: LOS ANGELES COUNTY FLOOD CONTROL DISTRICT	By P.A. Froam
(seal) ATTEST:	Board of Supervisors Los Angeles County
By Clerk of the Board of Supervisors	By Chairman of the Board of Supervisors
By Deputy (seal)	
Pursuant to the provisions of Section 3775 governing body of the City of N/A hereby agragreement.	
ATTEST:	City of N/A
	By Mayor
(seal)	
This agreement was submitted to me before en have compared the same with the records of property described therein.	•
$\sim \omega$	anth ( 16 to )
Los	Angeles County Tax Collector
Pursuant to the provisions of Sections 3775 Code, the Controller agrees to the selling prior foregoing agreement this day of,	and 3795 of the Revenue and Taxation e hereinbefore set forth and approves the
Ву:	, STATE CONTROLLER

### . SUPERVISORIAL DISTRICT 2

AGREEMENT NUMBER 2527

### **EXHIBIT "A"**

LOCATION	FIRST YEAR DELINQUENCY	DEFAULT NUMBER	PURCHASE PRICE	PURPOSE OF ACQUISITION
COUNTY OF	1991	7306-001-010	\$ 6,317.00*	FLOOD CONTROL

### LEGAL DESCRIPTION

SAN PEDRO RANCHO THAT PART EX OF FLOOD CONTROL EASEMENT IN COMPTON CREEK AS PER SCC404395 OF LOT KNOWN AS LOT C

<sup>\*</sup>The purchase price quoted on this Exhibit "A" is a projection of the purchase price for a schedule of eight (8) months. If the agreement is completed in less time, then the purchase price will be decreased; however if the completion of the agreement is longer than this time, the price will increase accordingly.

# AGREEMENT TO PURCHASE LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY

(Public/Taxing Agency)

This Agreeme	ent is made this	s		day of_		, 20	_, by	and between	en the	
Board of	Supervisors	of	Los	Angeles	County,	State	of	California,	and	the
LOS ANGEI	ES COUNTY	/ FL	.00D	CONTROL	DISTRIC	CT ("Pu	rchas	ser"), pursua	ant to	the
provisions of	Division 1, Pa	art 6,	Chapte	er 8, of the F	Revenue a	nd Taxa	tion (	Code.		

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

- 1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
- That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within <u>14</u> days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
- 3. That the PURCHASER agrees that the real property be used for the public use specified on Exhibit "A" of this agreement.
- 4. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

RAYMOND G. FORTNER JR.

County Counsel

Principal Deputy County Counsel

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ZIP: ID:Chptr 8 Pubagency form Revised 6/24/03

The undersigned hereby agree to the terms authorized to sign for said agencies.	and conditions on this agreement and are
ATTEST: LOS ANGELES COUNTY FLOOD CONTROL DISTRICT	By fall fromus
(seal) ATTEST:	Board of Supervisors Los Angeles County
By Clerk of the Board of Supervisors	ByChairman of the Board of Supervisors
By Deputy (seal)	
Pursuant to the provisions of Section 3775 governing body of the City of N/A hereby agreement.	
ATTEST:	City of N/A
	By Mayor
(seal)	·
This agreement was submitted to me before enhance compared the same with the records of property described therein.	
Los	Arigeles County Tax Collector
Pursuant to the provisions of Sections 3775 Code, the Controller agrees to the selling price foregoing agreement this day of, 2	e hereinbefore set forth and approves the
Ву:	, STATE CONTROLLER

## SUPERVISORIAL DISTRICT 2

AGREEMENT NUMBER 2527

### **EXHIBIT "A"**

LOCATION	FIRST YEAR DELINQUENCY	DEFAULT NUMBER	PURCHASE PRICE	PURPOSE OF ACQUISITION
COUNTY OF LOS ANGELES	1991	7306-001-010	\$ 6,317.00*	FLOOD CONTROL

LEGAL DESCRIPTION

SAN PEDRO RANCHO THAT PART EX OF FLOOD CONTROL EASEMENT IN COMPTON CREEK AS PER SCC404395 OF LOT KNOWN AS LOT C

<sup>\*</sup>The purchase price quoted on this Exhibit "A" is a projection of the purchase price for a schedule of eight (8) months. If the agreement is completed in less time, then the purchase price will be decreased; however if the completion of the agreement is longer than this time, the price will increase accordingly.